

forming a second recess in said substrate within said first recess, said second recess having a second width that is less than said first width of said first recess, said second recess extending a second depth beneath the surface of said substrate, said second depth being greater than said first depth of said first recess; and forming an isolation structure in said first and second recesses.

28. (Twice amended) A method for forming an isolation trench in a semiconductor substrate, said substrate having a surface, the method comprising:

forming a first recess in said substrate, said first recess having a first width of at most about 2500 [3000] Å and extending a first depth beneath the surface of said substrate;

forming a second recess in said substrate within said first recess, said second recess having a second width that is less than said first width of said first recess, said second recess extending a second depth beneath the surface of said substrate, said second depth being greater than said first depth of said first recess;

forming a plurality of spacers in said first recess;

forming an isolation liner in at least a portion of said second recess; and

forming an isolation material in said second recess adjacent said isolation liner, at least a portion of said isolation liner extending between said spacers and said isolation material.